



## Washington State Auditor Troy Kelley

### **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES**

To the Council, Executive and Management of King County:

We have performed the procedures enumerated below, which were agreed to by the management of King County, solely to assist the specified parties in evaluating the County's "LETTER FROM CHIEF FINANCIAL OFFICER" to the Department of Ecology for the period January 1, 2013 to December 31, 2013. The County's management is responsible for the "Letter from Chief Financial Officer". This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

#### **Agreed Upon Procedures**

In relation to the County's "Letter from Chief Financial Officer" to the Department of Ecology:

1. Compare financial data, as reported in lines 4 through 18 under the heading "Alternative II", from the "LETTER FROM CHIEF FINANCIAL OFFICER" to be sent by the County to the State Department of Ecology, to the audited financial statements for the fiscal year ended December 31, 2013.
2. Determine if there are differences between the reported balances in the lines 4 through 18 of the letter and the audited financial statements.

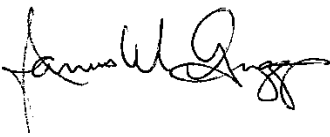
#### **Results of Procedures**

1. We compared the financial data, as reported in lines 4 through 18 under the heading "Alternative II" of the letter, to the audited financial statements for the fiscal year ended December 31, 2013.
2. Balances reported in lines 4 through 18 of the letter and reported in the audited financial statements agreed without exception.

We were not engaged to and did not conduct an examination of the "Letter from Chief Financial Officer", the objectives of which would be the expression of an opinion on the "Letter from Chief Financial Officer". Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County Executive and Council and Management of King County and the Department of Ecology and is not intended be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

A handwritten signature in black ink, appearing to read "James W. Griggs". The signature is fluid and cursive, with the first name "James" being the most prominent.

James W. Griggs, CPA, Audit Manager  
Washington State Auditor's Office

October 29, 2014